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UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,  
  
Plaintiff,  
  
v.  
  
RATHANA UNG,  
  
Defendant.

Case No.: 15-cv-01423-DOC-JCG

FINAL ORDER AND JUDGMENT

1 The United States of America has filed a Complaint for a Permanent Injunction  
2 and Other Relief against Rathana Ung (“Ung”). The Court has jurisdiction over this  
3 action pursuant to 26 U.S.C. §§ 7402(a) and 7407, and 28 U.S.C. §§ 1340 and 1345.  
4  
5 Ung admits the allegations of the Complaint, consents to entry of a Final Order and  
6 Judgment of permanent injunction without further notice, waives the entry of findings of  
7 fact and conclusions of law, and waives any right she may have to appeal.  
8

9 NOW, THEREFORE, in accordance with the parties’ stipulation, it is  
10 ORDERED, ADJUDGED, and DECREED that:  
11

- 12 1. Rathana Ung is permanently enjoined from directly or indirectly:
  - 13 a. Acting as a federal tax return preparer or requesting the preparation or filing  
14 of federal tax returns for any person or entity other than herself or her  
15 lawful spouse;  
16
  - 17 b. Assisting in the preparation or filing of federal tax returns for any person or  
18 entity other than herself or her lawful spouse;  
19
  - 20 c. Directing the preparation or filing of federal tax returns for any person or  
21 entity other than herself or her lawful spouse;  
22
  - 23 d. Representing, or appearing on behalf of, any person or entity before the  
24 Internal Revenue Service;

- e. Preparing, filing, or assisting in preparing or filing tax returns or other related forms or documents, for anyone other than herself or her lawful spouse;
- f. Instructing, advising, or assisting others in the violation of the tax laws, including the evasion of payment of taxes;
- g. Engaging in activity subject to penalty under I.R.C. § 6694, such as preparing federal income tax returns that understate tax liabilities;
- h. Engaging in activity subject to penalty under I.R.C. § 6701, such as aiding, assisting in, procuring, or advising with respect to the preparation of any portion of a return, affidavit, claim or other document, when Ung knows or has reason to believe that portion will be used in connection with a material matter arising under the federal tax law, and Ung knows that the relevant portion will result in the material understatement of the liability for the tax of another person; and
- i. Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

2. Ung shall contact by mail (and also by e-mail, if an e-mail address is known) those persons who have previously paid or otherwise retained her to prepare their income tax returns for tax years 2011 and/or 2012; inform those persons of her consent to this Final Order and Judgment and attach a copy of this permanent injunction; and file with the

1 Court, within 30 days after the date the permanent injunction is entered, a certification  
2 signed under penalty of perjury stating that she has done so. The mailings shall include a  
3 cover letter in a form either agreed to by counsel for the United States or approved by the  
4 Court, and shall not include any documents or enclosures other than the injunction;  
5

6 3. Ung is prohibited from owning, controlling, or managing any business involving  
7 tax return preparation and/or the provision of tax advice, or maintaining a professional  
8 presence in any premises, whether an office, place of business, dwelling, or other abode,  
9 where tax returns are being prepared for a fee or professional tax services are being  
10 provided;  
11  
12

13 4. The United States is permitted to engage in post-judgment discovery to ensure  
14 compliance with this permanent injunction; and  
15

16 5. This Court shall retain jurisdiction over this action for purposes of implementing  
17 and enforcing this permanent injunction.  
18

19 **IT IS SO ORDERED.**  
20

21 Dated: September 8, 2015

  
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22 DAVID O. CARTER  
23 UNITED STATES DISTRICT JUDGE  
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